



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 200 NORTH MAIN STREET
WESTBY, WI 54667

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY**Utility Address:** 200 NORTH MAIN STREET
WESTBY, WI 54667**When was utility organized?** 1/1/1902**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GREGG HANSON**Title:** SUPERINTENDENT**Office Address:**200 NORTH MAIN STREET
WESTBY, WI 54667**Telephone:** (608) 634 - 3416**Fax Number:** (608) 634 - 3274**E-mail Address:** ghanson@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES LLC117 WEST COURT STREET
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net

President, chairman, or head of utility commission/board or committee:

Name: LA VONNE BUCKMASTER**Title:** CHAIRMAN**Office Address:**200 NORTH MAIN STREET
WESTBY, WI 54667**Telephone:** (608) 634 - 3416**Fax Number:** (608) 634 - 3274**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E E VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES LLC
117 WEST COURT STREET
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 3/7/2003**Period covered by most recent audit:** 2002

Names and titles of utility management including manager or superintendent:

Name: GREGG HANSON**Title:** OFFICER AND SUPERINTENDENT**Office Address:**
200 NORTH MAIN STREET
WESTBY, WI 54667**Telephone:** (608) 634 - 3416**Fax Number:** (608) 634 - 3274**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

LA VONNE BUCKMASTER, CHAIR

BRAD MASHAK

ERIC NOTTESTAD

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,673,976	1,573,386	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,276,695	1,175,080	2
Depreciation Expense (403)	172,721	168,835	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	127,502	109,485	5
Total Operating Expenses	1,576,918	1,453,400	
Net Operating Income	97,058	119,986	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	97,058	119,986	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	28,046	41,802	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	28,046	41,802	
Total Income	125,104	161,788	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	125,104	161,788	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,442	69,953	14
Amortization of Debt Discount and Expense (428)	6,830	6,830	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	71,272	76,783	
Net Income	53,832	85,005	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,666,102	1,581,097	20
Balance Transferred from Income (433)	53,832	85,005	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,719,934	1,666,102	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNINGS ON WATER UTILITY DEPOSITS	13,906	5
INTEREST EARNINGS ON ELECTRIC UTILITY DEPOSITS	14,140	6
Total (Acct. 419):	28,046	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	296,635	1,377,341	0	0	1,673,976	1
Less: interdepartmental sales	0	19,273	0	0	19,273	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	296,635	1,358,068	0	0	1,654,703	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	104,821		104,821	1
Electric operating expenses	69,950		69,950	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	321		321	8
Electric utility plant accounts	8,469		8,469	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	183,561	0	183,561	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,671,763	5,556,538	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,856,293	1,726,716	2
Net Utility Plant	3,815,470	3,829,822	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	30,000	30,000	5
Other Investments (124)	0	0	6
Special Funds (125)	162,477	162,477	7
Total Other Property and Investments	192,477	192,477	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	79,838	70,532	8
Temporary Cash Investments (132)	424,969	437,601	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	256,564	220,162	11
Other Accounts Receivable (143)	4,438	4,961	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	79,221	58,293	14
Materials and Supplies (150)	72,649	76,486	15
Prepayments (165)	3,991	2,379	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	921,670	870,414	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,208	40,038	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	33,208	40,038	
Total Assets and Other Debits	4,962,825	4,932,751	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	375,917	375,917	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,719,934	1,666,102	23
Total Proprietary Capital	2,095,851	2,042,019	
LONG-TERM DEBT			
Bonds (221)	1,065,000	1,155,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	120,287	140,778	26
Total Long-Term Debt	1,185,287	1,295,778	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	101,940	81,229	28
Payables to Municipality (233)	3,453	49	29
Customer Deposits (235)	114		30
Taxes Accrued (236)	139,468	96,015	31
Interest Accrued (237)	8,666	9,579	32
Other Current and Accrued Liabilities (238)	15,920	12,764	33
Total Current and Accrued Liabilities	269,561	199,636	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	15,341	9,628	36
Total Deferred Credits	15,341	9,628	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	39,127	36,700	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	39,127	36,700	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,357,658	1,348,990	41
Total Liabilities and Other Credits	4,962,825	4,932,751	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,721,675	0	0	2,948,776	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,312				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,722,987	0	0	2,948,776	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	666,215	0	0	1,190,078	10
Total Accumulated Provision	666,215	0	0	1,190,078	
Net Utility Plant	2,056,772	0	0	1,758,698	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	657,385	1,069,331			1,726,716	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,445	121,276			172,721	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,004				3,004	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		1,471			1,471	10
Other credits (specify):						11
					0	12
Total credits	54,449	122,747	0	0	177,196	13
Debits during year						14
Book cost of plant retired	45,619	2,000			47,619	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	45,619	2,000	0	0	47,619	19
Balance End of Year	666,215	1,190,078	0	0	1,856,293	20
Composite Depreciation Rate?	Yes	No				21
If yes, what is the rate?	2.04%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			62,584		62,584	65,891	2
Total Electric Utility					62,584	65,891	

Account	Total End of Year	Amount Prior Year	
Electric utility total	62,584	65,891	1
Water utility	10,065	10,595	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	72,649	76,486	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 WATER BONDS	3,750	428	7,179	1
1998 MRB ELECTRIC	1,740	428	17,424	2
1998 MRB WATER	1,340	428	8,605	3
Total			33,208	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	375,917	1
Changes during year (explain):		
NONE		2
Balance end of year	375,917	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MRB	02/11/1993	11/01/2005	5.00%	150,000	1
1998 ELECTRIC BONDS	01/01/1998	12/01/2012	5.00%	470,000	2
1998 WATER MRB'S	05/31/1998	11/01/2013	5.00%	445,000	3
Total Bonds (Account 221):				1,065,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROMISORY NOTE	09/19/2000	09/27/2007	5.50%	120,287	1
Total for Account 224				120,287	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	96,015	1
Accruals:		
Charged water department expense	59,031	2
Charged electric department expense	68,471	3
Charged sewer department expense	998	4
Other (explain):		
NONE		5
Total Accruals and other credits	128,500	
Taxes paid during year:		
County, state and local taxes	69,977	6
Social Security taxes	13,421	7
PSC Remainder Assessment	1,649	8
Other (explain):		
NONE		9
Total payments and other debits	85,047	
Balance end of year	139,468	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 WATER MRB	1,950	11,233	11,700	1,483	1
1998 WATER MRB	3,672	21,998	22,035	3,635	2
1998 ELECTRIC MRB	2,023	24,136	24,265	1,894	3
Subtotal	7,645	57,367	58,000	7,012	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GO NOTES SERVICED BY ELECTRIC UTILITY	1,934	7,075	7,355	1,654	5
Subtotal	1,934	7,075	7,355	1,654	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	9,579	64,442	65,355	8,666	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	797,366	378,907	172,717	0	0	1,348,990	1
Add credits during year:							
For Services			8,668			8,668	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	797,366	378,907	181,385	0	0	1,357,658	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	533,513	375,001	172,717			1,081,231	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE RECEIVABLE	30,000	1
Total (Acct. 123):	30,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND RESERVE & REDEMPTION FUNDS	59,612	3
WATER BOND RESERVE & REDEMPTION FUNDS	102,865	4
Total (Acct. 125):	162,477	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,298	6
Electric	223,266	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	256,564	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
ACCRUED INTEREST INCOME AND OTHER ELECTRIC RECEIVABLES	2,660	12
ACCRUED INTEREST INCOME AND OTHER WATER RECEIVABLES	1,778	13
Total (Acct. 143):	4,438	
Receivables from Municipality (145):		
DUE FROM SEWER FOR OPERATING EXPENSES AND METER ALLOCATION	46,909	14
DUE FROM MUNICIPALITY FOR OPERATING RELATED MATTERS	3,827	15
ELECTRIC DUE FROM SEWER FOR FUNDS ADVANCED TEMPORARILY	25,763	16
DUE FROM NURSING HOME	2,722	17
Total (Acct. 145):	79,221	
Prepayments (165):		
ELECTRIC PREPAID INSURANCE	2,683	18
WATER PREPAID INSURANCE	1,308	19
Total (Acct. 165):	3,991	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER FOR OPERATING MATTERS	49	22
DUE TO MUNICIPALITY	3,404	23
Total (Acct. 233):	3,453	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGE	15,341	24
Total (Acct. 253):	15,341	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,699,720	2,906,465	0	0	5,606,185	1
Materials and Supplies	10,330	64,237	0	0	74,567	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	661,800	1,129,704	0	0	1,791,504	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	797,366	555,958	0	0	1,353,324	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,250,884	1,285,040	0	0	2,535,924	
Net Operating Income	32,262	64,796	0	0	97,058	8
Net Operating Income as a percent of						
Average Net Rate Base	2.58%	5.04%	N/A	N/A	3.83%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	375,917	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,693,018	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,068,935	
Net Income		
Net Income	53,832	5
Percent Return on Proprietary Capital	2.60%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

FIRST FULL YEAR OF ELECTRIC RATE INCREASE GRANTED IN 2001 IN DOCKET
6400-ER-101

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Vig & Associates, LLC Letterhead)

To the City Council
of the City of Westby
Westby, Wisconsin 54667

We have compiled the balance sheets of the Westby Municipal Electric and Water Utility as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 25, 2003

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	292,477	1
Total Sales of Water	292,477	
Other Operating Revenues		
Forfeited Discounts (470)	558	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,600	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,158	
Total Operating Revenues	296,635	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	28,874	9
Water Treatment Expenses (630-635)	6,251	10
Transmission and Distribution Expenses (640-655)	39,484	11
Customer Accounts Expenses (901-904)	13,468	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	65,820	14
Total Operation and Maintenance Expenses	153,897	
Other Operating Expenses		
Depreciation Expense (403)	51,445	15
Amortization Expense (404-407)		16
Taxes (408)	59,031	17
Total Other Operating Expenses	110,476	
Total Operating Expenses	264,373	
NET OPERATING INCOME	32,262	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	823	36,325	113,848	4
Commercial	107	15,756	33,226	5
Industrial	1	17,459	21,061	6
Total Metered Sales to General Customers (461)	931	69,540	168,135	
Private Fire Protection Service (462)	6		2,999	7
Public Fire Protection Service (463)	1		113,410	8
Other Sales to Public Authorities (464)	11	3,516	7,933	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	949	73,056	292,477	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	113,410	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	113,410	
Forfeited Discounts (470):		
Customer late payment charges	558	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	558	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,013	10
Other (specify):		
RECONNECTION CHARGES	587	11
Total Other Water Revenues (474)	3,600	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	6,742	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	19,273	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,859	9
Total Pumping Expenses	28,874	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,272	10
Chemicals (631)	1,057	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	922	13
Total Water Treatment Expenses	6,251	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	7,571	14
Operation Supplies and Expenses (641)	1,579	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,377	16
Maintenance of Mains (651)	12,816	17
Maintenance of Services (652)	4,175	18
Maintenance of Meters (653)	8,271	19
Maintenance of Hydrants (654)	829	20
Maintenance of Other Plant (655)	1,866	21
Total Transmission and Distribution Expenses	39,484	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,534	22
Accounting and Collecting Labor (902)	11,934	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	13,468	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,218	27
Office Supplies and Expenses (921)	10,437	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	4,826	30
Property Insurance (924)	4,550	31
Injuries and Damages (925)	88	32
Employee Pensions and Benefits (926)	26,781	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,260	35
Transportation Expenses (933)	6,660	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	65,820	
Total Operation and Maintenance Expenses	153,897	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		54,359	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		998	2
Net property tax equivalent		53,361	
Social Security		5,350	3
PSC Remainder Assessment		320	4
Other (specify): NONE			5
Total tax expense		59,031	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.263130				3
County tax rate	mills		8.123952				4
Local tax rate	mills		7.399959				5
School tax rate	mills		17.272250				6
Voc. school tax rate	mills		3.178950				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.238241				10
Less: state credit	mills		1.766620				11
Net tax rate	mills		34.471621				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.399959				14
Combined School Tax Rate	mills		20.451200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.851159				17
Total Tax Rate	mills		36.238241				18
Ratio of Local and School Tax to Total	dec.		0.768557				19
Total tax net of state credit	mills		34.471621				20
Net Local and School Tax Rate	mills		26.493411				21
Utility Plant, Jan. 1	\$	2,688,865	2,688,865				22
Materials & Supplies	\$	10,595	10,595				23
Subtotal	\$	2,699,460	2,699,460				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,699,460	2,699,460				26
Assessment Ratio	dec.		0.760079				27
Assessed Value	\$	2,051,803	2,051,803				28
Net Local & School Rate	mills		26.493411				29
Tax Equiv. Computed for Current Year	\$	54,359	54,359				30
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	54,359					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	193,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	22,323		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	215,619	0	
PUMPING PLANT			
Land and Land Rights (320)	665		12
Structures and Improvements (321)	12,906		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,535		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,809		20
Total Pumping Plant	52,915	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,728		23
Total Water Treatment Plant	8,728	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,915		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			193,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			22,323	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	215,619	
PUMPING PLANT				
Land and Land Rights (320)			665	12
Structures and Improvements (321)			12,906	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			35,535	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,809	20
Total Pumping Plant	0	0	52,915	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,728	23
Total Water Treatment Plant	0	0	8,728	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,915	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	541,005		26
Transmission and Distribution Mains (343)	1,283,783	50,848	27
Fire Mains (344)	0		28
Services (345)	194,109	625	29
Meters (346)	99,122	4,081	30
Hydrants (348)	139,737	6,556	31
Other Transmission and Distribution Plant (349)	705		32
Total Transmission and Distribution Plant	2,279,376	62,110	
GENERAL PLANT			
Land and Land Rights (389)	350		33
Structures and Improvements (390)	24,127		34
Office Furniture and Equipment (391)	4,098		35
Computer Equipment (391.1)	4,926		36
Transportation Equipment (392)	25,874		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,994		39
Laboratory Equipment (395)	8,895		40
Power Operated Equipment (396)	44,356	27,418	41
Communication Equipment (397)	1,313		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	195		44
Other Tangible Property (399)	0		45
Total General Plant	121,128	27,418	
Total utility plant in service directly assignable	2,677,766	89,528	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,677,766	89,528	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			541,005	26
Transmission and Distribution Mains (343)			1,334,631	27
Fire Mains (344)			0	28
Services (345)			194,734	29
Meters (346)	2,040		101,163	30
Hydrants (348)			146,293	31
Other Transmission and Distribution Plant (349)			705	32
Total Transmission and Distribution Plant	2,040	0	2,339,446	
GENERAL PLANT				
Land and Land Rights (389)			350	33
Structures and Improvements (390)			24,127	34
Office Furniture and Equipment (391)			4,098	35
Computer Equipment (391.1)			4,926	36
Transportation Equipment (392)			25,874	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			6,994	39
Laboratory Equipment (395)			8,895	40
Power Operated Equipment (396)	43,579		28,195	41
Communication Equipment (397)			1,313	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			195	44
Other Tangible Property (399)			0	45
Total General Plant	43,579	0	104,967	
Total utility plant in service directly assignable	45,619	0	2,721,675	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	45,619	0	2,721,675	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0		6,969	6,969	1
February	0		6,173	6,173	2
March	0		6,850	6,850	3
April	0		6,798	6,798	4
May	0		7,821	7,821	5
June	0		7,460	7,460	6
July	0		7,947	7,947	7
August	0		7,025	7,025	8
September	0		7,094	7,094	9
October	0		6,867	6,867	10
November	0		6,323	6,323	11
December	0		6,177	6,177	12
Total annual pumpage	0	0	83,504	83,504	
Less: Water sold				73,056	13
Volume pumped but not sold				10,448	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				870	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				870	19
Volume pumped but unaccounted for				9,578	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				679	23
Date of maximum: 9/25/2002					24
Cause of maximum:					25
Cleaning and flushing of drains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				60	26
Date of minimum: 4/18/2002					27
Total KWH used for pumping for the year				310,940	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WASHINGTON STREET	5	1,100	20	500,000	Yes	1
BLACK RIVER AVENUE	6	1,100	20	500,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	WELL 5	WELL 6	1
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1977	1959	1977	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	375	375	375	8
Pump Motor or Standby Engine Mfr	US	GE	GE	9
Year Installed	1994	1986	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#6	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		4
				5
Year constructed		1986		6
				7
Primary material (earthen, steel, concrete, other)		STEEL		8
				9
Elevation difference in feet (See Headnote 3.)		132		10
				11
Total capacity in gallons (actual)		500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	340	0	0	0	340	1
A	D	4.000	1,200	0	0	0	1,200	2
M	D	4.000	19,406	0	0	0	19,406	3
M	D	6.000	23,571	0	0	0	23,571	4
P	D	6.000	7,214	0	0	0	7,214	5
M	D	8.000	19,403	1,125	0	0	20,528	6
P	D	8.000	3,225	0	0	0	3,225	7
M	D	10.000	5,755	780	0	0	6,535	8
M	D	12.000	4,131	0	0	0	4,131	9
Total Within Municipality			84,245	1,905	0	0	86,150	
Total Utility			84,245	1,905	0	0	86,150	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	781	4	0	0	785	4	1
M	1.000	89	0	0	0	89	1	2
M	1.500	13	0	0	0	13	2	3
M	2.000	11	0	0	0	11		4
M	3.000	3	0	0	0	3		5
M	4.000	2	0	0	0	2		6
M	6.000	2	0	0	0	2	0	7
Total Utility		901	4	0	0	905	7	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	979	0	42	0	937	176	1
1.000	31	0	3	0	28	5	2
1.500	9	0	0	0	9	1	3
2.000	13	0	1	0	12	1	4
3.000	5	1	1	0	5	2	5
4.000	7	0	4	0	3	1	6
Total:	1,044	1	51	0	994	186	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	823	69	0	1	0	44	937	1
1.000	2	21	0	4	0	1	28	2
1.500	0	8	0	1	0	0	9	3
2.000	0	9	0	2	0	1	12	4
3.000	0	2	0	2	0	1	5	5
4.000	0	0	1	2	0	0	3	6
Total:	825	109	1	12	0	47	994	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	100	4			104	2
Total Fire Hydrants	100	4	0	0	104	
Flushing Hydrants						
	22				22	3
Total Flushing Hydrants	22	0	0	0	22	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	126
Number of distribution system valves end of year:	230
Number of distribution valves operated during year:	143

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct#625-Decrease due to a return to normal expenditure level in this account.

Acct#651-Increase due to an increase in the amount of labor put to account for maintenance.

Water Utility Plant in Service (Page W-08)

Acct#396-Addition for Trailer (\$10,280 water's 20% portion of purchase price) and new backhoe(\$17,100 water's 45% portion of purchase price). Retirement was for old backhoe that was disposed off.

Acct#346-Included in the cost is the cost of radio meter heads.

Water Mains (Page W-15)

Main additions financed by developer contributions. Contributions were recorded in 2001 as the contributed plant items were included in Construction Work in Progress at December 31, 2001.

Water Services (Page W-16)

Water services were financed by internal funds.

Meters (Page W-17)

Meters financed entirely by internal funds.

Hydrants and Distribution System Valves (Page W-18)

Hydrants financed by internal funds.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,370,191	1
Total Sales of Electricity	1,370,191	
Other Operating Revenues		
Forfeited Discounts (450)	2,913	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,884	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,353	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	7,150	
Total Operating Revenues	1,377,341	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	920,030	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	69,057	11
Customer Accounts Expenses (901-904)	16,452	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	117,259	14
Total Operation and Maintenance Expenses	1,122,798	
Other Expenses		
Depreciation Expense (403)	121,276	15
Amortization Expense (404-407)		16
Taxes (408)	68,471	17
Total Other Expenses	189,747	
Total Operating Expenses	1,312,545	
NET OPERATING INCOME	64,796	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,913	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,913	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS AND OTHER RENTALS	2,884	5
Total Rent from Electric Property (454)	2,884	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
RECONNECTION CHARGES AND MISCELLANEOUS	1,353	7
Total Other Electric Revenues (456)	1,353	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	920,030	15
Other Expenses (546)		16
Total Other Power Supply Expenses	920,030	
Total Power Production Expenses	920,030	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	159	21
Line and Station Supplies and Expenses (562)	6,035	22
Street Lighting and Signal System Expenses (565)	924	23
Meter Expenses (566)	124	24
Customer Installations Expenses (567)	557	25
Miscellaneous Distribution Expenses (569)	7,916	26
Maintenance of Structures and Equipment (571)	425	27
Maintenance of Lines (572)	16,130	28
Maintenance of Line Transformers (573)	1,628	29
Maintenance of Street Lighting and Signal Systems (574)	5,027	30
Maintenance of Meters (575)	2,425	31
Maintenance of Miscellaneous Distribution Plant (576)	27,707	32
Total Distribution Expenses	<u>69,057</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,455	33
Accounting and Collecting Labor (902)	9,915	34
Supplies and Expenses (903)	82	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>16,452</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,792	38
Office Supplies and Expenses (921)	19,097	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	3,698	41
Property Insurance (924)	10,344	42
Injuries and Damages (925)	68	43
Employee Pensions and Benefits (926)	49,377	44
Regulatory Commission Expenses (928)	136	45
Miscellaneous General Expenses (930)	6,524	46
Transportation Expenses (933)	10,047	47
Maintenance of General Plant (935)	5,176	48
Total Administrative and General Expenses	117,259	
Total Operation and Maintenance Expenses	1,122,798	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		59,073	1
Social Security		8,071	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,327	4
Other (specify): NONE			5
Total tax expense		68,471	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.263130				3
County tax rate	mills		8.123952				4
Local tax rate	mills		7.399959				5
School tax rate	mills		17.272250				6
Voc. school tax rate	mills		3.178950				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.238241				10
Less: state credit	mills		1.766620				11
Net tax rate	mills		34.471621				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.399959				14
Combined School Tax Rate	mills		20.451200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.851159				17
Total Tax Rate	mills		36.238241				18
Ratio of Local and School Tax to Total	dec.		0.768557				19
Total tax net of state credit	mills		34.471621				20
Net Local and School Tax Rate	mills		26.493411				21
Utility Plant, Jan. 1	\$	2,867,672	2,867,672				22
Materials & Supplies	\$	65,891	65,891				23
Subtotal	\$	2,933,563	2,933,563				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,933,563	2,933,563				26
Assessment Ratio	dec.		0.760079				27
Assessed Value	\$	2,229,740	2,229,740				28
Net Local & School Rate	mills		26.493411				29
Tax Equiv. Computed for Current Year	\$	59,073	59,073				30
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	59,073					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	22,650		34
Structures and Improvements (361)	0		35
Station Equipment (362)	857,021		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	278,592	1,311	38
Overhead Conductors and Devices (365)	294,190	9,658	39
Underground Conduit (366)	17,492		40
Underground Conductors and Devices (367)	221,834	48,657	41
Line Transformers (368)	481,841	22,387	42
Services (369)	184,358	1,267	43
Meters (370)	95,270	3,264	44
Installations on Customers' Premises (371)	1,251		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	78,700	78	47
Total Distribution Plant	2,533,199	86,622	
GENERAL PLANT			
Land and Land Rights (389)	1,800		48
Structures and Improvements (390)	65,334		49
Office Furniture and Equipment (391)	22,734		50
Computer Equipment (391.1)	4,531		51
Transportation Equipment (392)	105,161		52
Stores Equipment (393)	1,282		53
Tools, Shop and Garage Equipment (394)	17,452		54
Laboratory Equipment (395)	13,782		55
Power Operated Equipment (396)	90,783		56
Communication Equipment (397)	7,011		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			22,650 34
Structures and Improvements (361)			0 35
Station Equipment (362)			857,021 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	100		279,803 38
Overhead Conductors and Devices (365)	1,200		302,648 39
Underground Conduit (366)			17,492 40
Underground Conductors and Devices (367)			270,491 41
Line Transformers (368)			504,228 42
Services (369)			185,625 43
Meters (370)	700		97,834 44
Installations on Customers' Premises (371)		(1,251)	0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)		1,251	80,029 47
Total Distribution Plant	2,000	0	2,617,821
GENERAL PLANT			
Land and Land Rights (389)			1,800 48
Structures and Improvements (390)			65,334 49
Office Furniture and Equipment (391)			22,734 50
Computer Equipment (391.1)			4,531 51
Transportation Equipment (392)			105,161 52
Stores Equipment (393)			1,282 53
Tools, Shop and Garage Equipment (394)			17,452 54
Laboratory Equipment (395)			13,782 55
Power Operated Equipment (396)			90,783 56
Communication Equipment (397)			7,011 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	1,085	58
Other Tangible Property (399)	0	59
Total General Plant	330,955	0
Total utility plant in service directly assignable	2,864,154	86,622
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 2,864,154	 86,622

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,085 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	330,955
Total utility plant in service directly assignable	2,000	0	2,948,776
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,000	0	2,948,776

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		13.04
7.2/12.5 kV (12kV)	0.25	5.00
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

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RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,648	Thursday	01/03/2002	09:00	1,884
February	02	3,628	Thursday	02/28/2002	11:00	1,697
March	03	3,910	Monday	03/04/2002	09:00	1,873
April	04	3,426	Monday	04/01/2002	12:00	1,658
May	05	3,431	Thursday	05/30/2002	11:00	1,639
June	06	4,158	Tuesday	06/25/2002	15:00	1,709
July	07	4,510	Tuesday	07/30/2002	16:00	2,041
August	08	4,026	Thursday	08/01/2002	12:00	1,821
September	09	4,410	Monday	09/09/2002	15:00	1,669
October	10	3,596	Monday	10/28/2002	12:00	1,737
November	11	3,723	Monday	11/25/2002	11:00	1,809
December	12	3,838	Wednesday	12/04/2002	11:00	1,984
Total		46,304				21,521

System Name WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		21,521	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		21,521	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		20,557	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		20,557	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		964	27
Total Energy Losses		964	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.4793%	29
Total Disposition of Energy		21,521	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	895	8,039	1
Total Sales for Residential Sales		895	8,039	
Commercial & Industrial				
SMALL POWER	CP-1	13	3,928	2
LARGE POWER SERVICE	CP-2	3	2,496	3
GENERAL SERVICE	GS-1	162	5,586	4
WATER PUMPING	GS-1	1	311	5
Total Sales for Commercial & Industrial		179	12,321	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	1	197	6
Total Sales for Public Street & Highway Lighting		1	197	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,075	20,557	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		552,799	11,734	564,533	1
0	0	552,799	11,734	564,533	
82,149	27,630	226,611	9,068	235,679	2
61,800	18,435	147,016	1,913	148,929	3
		352,062	8,740	360,802	4
		18,901	372	19,273	5
143,949	46,065	744,590	20,093	764,683	
		40,741	234	40,975	6
0	0	40,741	234	40,975	
				0	7
0	0	0	0	0	
143,949	46,065	1,338,130	32,061	1,370,191	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	46,304		6
Average load factor	63.6680%		7
Total Cost of Purchased Power	920,030		8
Average cost per kWh	0.0428		9
On-Peak Hours (if applicable)	9		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	936	947	12
February	851	846	13
March	879	994	14
April	864	795	15
May	843	796	16
June	828	881	17
July	1,043	999	18
August	940	881	19
September	828	841	20
October	927	810	21
November	866	942	22
December	945	1,039	23
Total kWh (000)	10,750	10,771	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	CITY				1
Voltage--High Side	69,000				2
Voltage--Low Side	12,470				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	5,000				5
Number of Spare Transformers on Hand	1				6
15-Minute Maximum Demand in kW	4,510				7
Dt and Hr of Such Maximum Demand	07/30/2002				8
	16:00				9
Kwh Output	21,521				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,151	564	21,463	1
Acquired during year	77	17	1,550	2
Total	1,228	581	23,013	3
Retired during year	28	1	75	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,200	580	22,938	6
Number end of year accounted for as follows:				7
In customers' use	1,091	436	17,929	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	109	144	5,009	12
Total end of year	1,200	580	22,938	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,500	52	4,700	1
Mercury Vapor	175	38	12,000	2
Mercury Vapor	400	3	12,000	3
Other	1,500	6	940	4
Sodium Vapor	70	5	2,177	5
Sodium Vapor	100	134	60,000	6
Sodium Vapor	150	33	78,516	7
Sodium Vapor	250	38	20,304	8
Total		309	190,637	
Ornamental				
Sodium Vapor	250	26	11,340	9
Total		26	11,340	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct#572-Increase due to an increase in the amount of labor provided for the maintenance needed.

Acct#576-Increase due to an increase in the amount of labor provided for the maintenance needed.

Acct#921-Increase due to new computers installation and other related expenses

Taxes (Acct. 408 - Electric) (Page E-04)

The utility is not subject to gross receipts tax because there are no customers outside the municipal boundary.

Electric Utility Plant in Service (Page E-06)

Adjustment needed to correct prior year misposting to account 371 -

Installation on Customer Premises to correct account 373 - Street Lighting & Signal Systems

Street Lighting Equipment (Page E-23)

Physical inventory of street lights taken during year and the number/type of each lamp was adjusted to reflect actual counts
